

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 1

<i>This listing includes related Prime Contracting ("PC" - 015) Deduction Codes, which allow the <u>cost</u> of the exempt retail purchase to be deducted from the prime contractor's tax base income.</i>	STATE BUSINESS CODES	CITY BUSINESS CODES
General Deduction Codes:		
503 - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-213-214
551 - TAX COLLECTED or FACTORED included in Gross Receipts (p. 56)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-62-111-116-144-213-214- 244- 485
558 - BAD DEBT DEDUCTION (See Arizona Administrative Code ("A.A.C.") rule R15-5-2011)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-41-49-51-56	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-116-144-213- 214- 244- 485
708 - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 56, 57)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-49-51	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-116-144-213- 214- 244- 485
Specific Deduction Codes:		
508 - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 37, 8 & 13, 21 & 25)	14 – 17 - 29	17 – 29 - 214
608 - PC: COST of 508 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
592 - ALTERNATIVE FUEL VEHICLES (p. 37, 6, 19)	14 – 17 - 29	17 – 29 - 214
587 - ALT FUEL to USED OIL FUEL BURNER (p. 27, 6, 19)	4 – 17 - 29	4 – 17 - 29
596 - APPLICATION SERVICES to TEST Students (p. 29, 37, 6, 20)	5 – 14 – 17 - 29	5 – 17 – 29 - 214
606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 37, 8, 22)	14 – 17 - 29	17 – 29 - 214
706 - PC: COST of 606 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
510 - CHEMICALS that cause CHANGE in Product (p. 5 , 18)	17 – 29 - 129	17 - 29

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document.

Revision 8/1/2015

Page 2

	STATE BUSINESS CODES	CITY BUSINESS CODES
750 - CITY - DIRECT CUSTOMER SERVICE	SEE RELATED STATE CODE 549 BELOW	11 – 17 – 29 – 62 – 111 - 214
760 - CITY - OUT-OF-CITY SALES	N/A	10 – 17 – 49 – 62 - 116
770 - CITY - OUT-OF-STATE SALES	N/A	10 – 17 – 49 – 62 - 116
595 - CLEAN ROOM for SEMICONDUCTORS (p. 37, 47, 9, 23)	14 – 15 – 17 – 29 - 129	15 – 16 – 17 – 29 – 37 - 214
586 - CLOTHING for Paper Manufacturing (p. 4, 17)	17 - 29	17 - 29
583 - COMMODITIES SALE warehoused in AZ (p. 4, 16)	17 - 29	N/A
687 - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 14)	29 - 129	17 - 29
565 - COMPUTER DATA CENTER EQUIPMENT (p. 7, 20)	17 - 29	17 - 29
665 - PC: COST of 565 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
536 - DRUGS - OXYGEN Prescribed by DOCTOR (p. 37, 1, 17)	14 – 17 - 29	17 – 29 - 214
526 - DURABLE MED EQUIP - RX & HCPC # for Home Use (p. 37, 1, 17)	14 – 17 - 29	17 – 29 - 214
617 - ELECTRICITY SENT OUT-OF-STATE (p. 27, 24)	4 - 29	N/A
589 - ENVIRONMENTAL RESPONSE & REMEDIATION (p. 38, 45, 3 & 6, 16 & 19)	2 - 15 – 17 - 29	15 – 17 - 29
607 - ENVIRONMENTAL TECH FACILITY (p. 37, 45, 10)	14 – 15 – 17 - 29	17 - 29
590 - EYEGLASSES CONTACTS Sold on RX (p. 1, 17)	17 - 29	17 - 29
746 - FOOD & ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 – 29 - 62
512 - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 44, 6, 19)	11 – 17 – 29	11 – 17 – 29 - 111
514 - FOOD for ARIZ PRISON or JAIL (p. 43, 5, 18)	11 – 17 - 29	62
566 - FOOD ITEMS provided FREE to TRANSIENT LODGER (p. 5, 16)	17 - 29	N/A
568 - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS (p. 2, 17)	17 – 29 – 129	17 - 29

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 3

	STATE BUSINESS CODES	CITY BUSINESS CODES
506 - FOOD RETAIL Sales for HOME PREPARATION (p. 1, 17)	17 - 29	<i>SEE CITY SPECIFIC CODE 506 BELOW</i>
507 - FOOD RETAIL Sales to RESTAURANT (p. 1, 17)	17 - 29	17 - 29 - 62
569 - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS (p. 43, 2, 17)	11 - 17 - 29	11 - 17 - 29 - 62 - 111
513 - FOOD purchased with SNAP Cards (p. 44, 1, 17)	11 - 17 - 29	11 - 62
777 - Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 - 44 - 111 - 144 - 214 - 244
598 - FUEL to HEALTHY FOREST BUSINESS (p. 6, 20)	17 - 29	N/A
509 - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 27, 4, 18)	4 - 17 - 29	4 - 17 - 29
515 - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 38, 2, 14)	14 - 17 - 29	17 - 29
563 - GAS for COMPRESSOR EQUIPMENT (p. 19)	29 - 129	17 - 29
581 - GROUNDWATER MEASURING DEVICES (p. 37, 45, 8, 22)	14 - 15 - 17 - 29	15 - 16 - 17 - 29 - 37 - 214
594 - HEARING AIDS but not batteries (p. 37, 1, 17)	14 - 17 - 29	17 - 29 - 214
533 - INSULIN + SYRINGES + TEST STRIPS (p. 1, 17)	17 - 29	17 - 29
752 - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 - 29 - 214
782 - PC: COST of 752 DED in Gross Income	N/A	15 - 16 - 37 - 315
519 - LIBRARY MATERIALS to PUBLIC Libraries (p. 6, 15)	17 - 29	17 - 29
520 - LIVESTOCK POULTRY Feed etc. to COMMERCIAL BUSINESS (p. 5, 15)	17 - 29	<i>SEE CITY SPECIFIC CODE 720 BELOW</i>
516 - LIVESTOCK POULTRY Growth Implants or Meds (p. 5, 15)	17 - 29	N/A
588 - LIQUOR by LIQUOR WHOLESALER (p. 6)	17	17
521 - LOTTERY TICKETS by Retailer (p. 2, 17)	17 - 29	17 - 29
602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 31, 3, 17)	9 - 17 - 29	17 - 29
532 - M&E to Repair CARRIER AIRCRAFT (p. 37, 8, 22)	14 - 17 - 29	17 - 29 - 214
632 - PC: COST of 532 DED in Gross Income (p. 47)	15 - 315	15 - 16 - 37 - 315

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 4

	STATE BUSINESS CODES	CITY BUSINESS CODES
585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 37, 8, 22)	14 – 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
685 - PC: COST of 585 DED in Gross Income (p. 47)	15 - 315	SEE CITY SPECIFIC CODE 685 BELOW
523 - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
623 - PC: COST of 523 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
525 - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 4, 18)	17 - 29	N/A
579 - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 37, 8, 22)	14 – 17 – 29 - 129	17 – 29 - 214
679 - PC: COST of 579 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
524 - M&E for ELECTRIC UTILITY business (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
624 - PC: COST of 524 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
597 - M&E to meet FED & STATE POLLUTION Rules or Regulations (p. 37, 9, 23)	14 – 17 – 29 - 129	17 – 29 - 214
697 - PC: COST of 597 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
554 - M&E used in HEALTHY FOREST PROJECT (p. 10, 24)	17 - 29	N/A
654 - PC: COST of 554 DED in Gross Income (p. 47)	15 - 315	N/A
603 - M&E Repair Parts HEALTHY FOREST PROJECT (p. 6, 20)	17 - 29	N/A
522 - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 37, 7, 21)	14 – 17 – 29 - 129	17 – 29 - 214
622 - PC: COST of 522 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
599 - M&E to PREVENT POLLUTION Farm Ranch (p. 37, 47, 10, 23)	14 – 15 – 17 - 29	15 – 16 - 37
577 - M&E for POULTRY & EGG Production (p. 37, 9, 23)	14 – 17 – 29	17 – 29 - 214
677 - PC: COST of 577 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 5

	STATE BUSINESS CODES	CITY BUSINESS CODES
553 - M&E used in RESEARCH & DEVELOPMENT (p. 37, 8, 22)	14 - 17 - 29 - 129	17 - 29 - 214
653 - PC: COST of 553 DED in Gross Income (p. 47)	15 - 315	15 - 16 - 37 - 315
539 - M&E Etc. to TELECOMMUNICATIONS Business (p. 37, 7, 21)	14 - 17 - 29 - 129	17 - 29 - 214
639 - PC: COST of 539 DED in Gross Income (p. 47)	15 - 315	15 - 16 - 37 - 315
578 - M&E for TV STATION DIGITAL BROADCAST (p. 37, 10, 23)	14 - 17 - 29	17 - 29 - 214
678 - PC: COST of 578 DED in Gross Income (p. 47)	15 - 315	15 - 16 - 37 - 315
747 - MINING METALLURGICAL SUPPLIES	N/A	17 - 29 - 214
529 - MV sold at AUCTION to NONRESIDENT (p. 5)	17	N/A
501 - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 12)	17 - 29	17 - 29
528 - MV + Parts sold to MOTOR CARRIER LESSOR (p. 5, 18)	17 - 29	17 - 29
530 - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 4)	17	N/A
531 - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 13)	17	N/A
541 - MV to NONRESIDENT that is shipped OUT- OF-STATE by RETAILER (p. 1)	17	17
580 - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 4)	17	N/A
570 – BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i> <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i> <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 – 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 – 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
605 - NEAT ANIMALS HORSES used for BREEDING (p. 37, 8, 21)	14 - 17 - 29	N/A

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 6

	STATE BUSINESS CODES	CITY BUSINESS CODES
573 -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 37, 47, 3, 16)	14 – 15 – 17 - 29	N/A
764 - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. 40, 6, 20)	12 - 17 - 29	12 - 17 – 29
544 - TPP to NONPROFIT ORG that gives FREE MEALS to NEEDY on a regular basis (p. 37, 3, 16)	14 – 17 - 29	N/A
644 - PC: COST of 544 DED in Gross Income (p. 47)	15 - 315	N/A
575 - TPP to NONPROFIT ORG for HANDICAP Program (p. 37, 4, 15)	14 – 17 – 29	17 – 29 - 214
675 - PC: COST of 575 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
762 – NONPROFIT ORG Sponsoring MLB or Pro Golf – Events and Sales (p. 43, 40, 4, 17)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
763 - NONPROFIT ORG Sponsoring RODEO : Farm & Ranch Animals – Event & Sales (p. 43, 40, 4, 17)	11 - 12 - 17 – 29	11 - 12 - 17 – 29 - 111
582 – ORTHODONTIC DEVICES dispensed by a DENTIST (p. 7)	17	17
758 – OTHER TAXES/FEES Allowed by MCTC SECTION 260	N/A	5 – 17 - 29
534 – Guest PERSONAL HYGIENE ITEMS sold to TRANSIENT LODGING BUSINESS (p. 5, 16)	17 – 29	17 - 29
535 - PIPES VALVES 4"or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 37, 8, 21)	14 – 17 – 29 - 129	17 – 29 - 214
635 - PC: COST of 535 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
571 - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE (p. 2)	17 - 29	17 - 29
712 – PROPERTY Sold to Contractor for MRRA Project on an INDIAN RESERVATION (p. 47, 7, 21)	15 - 17 - 29 - 315	17 – 29 - 315
748 - PROSTHETIC <i>RECOMMENDED</i> by DOCTOR	SEE STATE CODE 559 BELOW	17 – 29 - 214
559 - PROSTHETIC <i>Prescribed</i> by MEDICAL PROFESSIONAL (p. 37, 1, 17)	14 – 17 – 29	17 – 29 - 214
572 - TPP to QUALIFIED COMMUNITY HEALTH CENTER (p. 37, 3, 16)	14 – 17 - 29	4 – 9 – 10 – 11 – 17 – 29 – 62 – 111 - 485
672 - PC: COST of 572 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 7

	STATE BUSINESS CODES	CITY BUSINESS CODES
545 - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 28, 32, 31, 31, 43, 37, 3, 15)	4 – 8 – 9 – 10 – 11 – 14 – 17 - 29	<i>SEE RELATED CITY CODE 671 BELOW</i>
645 - PC: COST of 545 DED in Gross Income (p. 47)	15 - 315	N/A
671 - <u>CITY</u> SALES TO QUALIFIED HEALTH CARE ORG	<i>SEE RELATED STATE CODE 545 ABOVE</i>	4 - 9 - 10 - 11 – 17- 29 - 49 - 51 – 111 - 214 - 485
771 - PC: COST of 671 DED in Gross Income	N/A	15 – 16 – 37 - 315
574 - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 37, 3, 15)	14 – 17 - 29	N/A
674 - PC: COST of 574 DED in Gross Income (p. 47)	15 - 315	N/A
699 - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 31, 31, 37, 3, 16)	9 – 10 – 14 – 17 - 29	9 – 10 – 17 – 29 – 214
799 - PC: COST of 699 DED in Gross Income (p. 47)	15 - 315	N/A
546 - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 27, 32, 31, 31, 43, 37, 3, 15)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 – 29 - 49 - 51 – 111 - 214 - 485
646 - PC: COST of 546 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
576 - RAILROAD Stock Rails Signal Equipment (p. 37, 8, 22)	14 – 17 - 29	17 – 29 - 214
676 - PC: COST of 576 DED in Gross Income (p.47)	15 - 315	15 – 16 – 37 - 315
604 - RENEWABLE ENERGY CREDIT Sales or Transfers (p. 27, 6, 20)	4 – 17 - 29	4 – 17 - 29
503 - RESALE – Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-213-214
662 - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 43, 20)	11 - 29	29
567 - RET: Sale of CASH EQUIVALENTS (p. 2)	17 - 29	17 - 29
505 - RET: COLLEGE TEXTBOOKS required by State University or Community College (p. 2, 17)	17 - 29	<i>SEE CITY SPECIFIC CODE 738 BELOW</i>
564 - RET: 3% of Income Sub to E911 Tax (p. 59)	912	N/A
609 - RET: FET on HEAVY TRUCK TRAILER (p. 11)	17	17

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 8

	STATE BUSINESS CODES	CITY BUSINESS CODES
504 - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 2)	17	10 – 17 – 49 – 62 - 116
716 – RET: POSTAGE STAMPS sold at Face Value	17	17
601 - RET: PRECIOUS METALS and COINS (p. 2)	17 – 29	17 - 29
537 - RET: SEEDS Etc. to COMMERCIAL BUSINESS (p. 4, 15)	17 - 29	N/A
549 - RET: SERVICES Provided by SELLER (p. 1, 56)	17 - 29	SEE RELATED CITY CODE 750 BELOW
611 - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 11, 18)	17 – 29 – 129	17 - 29
542 - RET WARRANTY or SERVICE Contract (p. 1)	17 – 29	17 - 29
613 - RET: WASTE TIRE DISPOSAL FEE (p. 12)	17	17
614 - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 12)	17	17
591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 37, 9, 22)	14 – 17 - 29	17 – 29 - 214
691 -PC: COST of 591 DED in Gross Income (p. 47)	15 - 315	15 – 16 – 37 - 315
538 - SOLAR ENERGY DEVICES (p. 37, 47, 12, 24)	14 – 15 – 17 - 29	15 – 16 – 17 – 29 – 37 - 214
725 - TPP Sales <u>BY</u> Nonprofit Charitable IRC 501(c)(3) Organization (p. 43, 1, 16)	11 – 17 – 29	11 – 17 – 29 - 111
552 – TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29
584 – TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 38, 3, 16)	2 – 17 - 29	17 - 29
751 - TELECOM UTIL EQUIP USED/BILLED TO CUST	N/A	17 – 29 - 214
781 - PC: COST of 751 DED in Gross Income	N/A	15 – 16 – 37 - 315
711 - TRADE-IN ALLOWANCE (p. 56)	14 – 17 - 29	17 – 29 - 214
543 - USGOV: Sale to MMAR for GOVT Contract (p. 38, 11)	2 – 17	17
547 - USGOV: Sale by MMAR to U.S. GOVT (p. 37, 11)	14 – 17	17
548 - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION) (p. 12)	17 – 29	17 - 29

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document. Revision 8/1/2015

Page 9

	STATE BUSINESS CODES	CITY BUSINESS CODES
688 - USE TX: ADVERTISING SUPPLEMENTS (p. 15)	29	N/A
684 - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 14)	29	29
692 - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 60)	29	N/A
693 - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 15)	29	N/A
703 - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 18)	29 - 30	N/A
695 - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 16)	29	N/A
749 - USE TX: \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
705 - USE TX: RX PLAN ID CARDS / PARTS (p. 18)	29 - 129	N/A
709 - USE TX UTIL: REV Taxed under CL 004 (p. 24)	26 - 29	29
707 - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 19)	26 – 29 - 129	N/A
621 - UTIL: DEVELOPMENT FEES (p. 27, 24)	4 – 29	4
710 - UTIL: ELECTRICITY or NATURAL GAS to MANUFACTURER or SMELTER (p. 28, 25)	4 – 29 - 129	N/A
511 - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 28, 4, 18)	4 – 17 - 29	17 - 29
626 - UTIL: INSTALLED PROP REIMBURSEMENT (p. 27, 24)	4 – 29	4
759 - UTILITY POLES – Rentals of Space for Utility-Telecom-Cable Attachments (p. 27, 29, 35, 37)	4 – 5 – 13 - 14	4 – 5 – 213 - 214
783 - UTIL / USE TAX: ELEC or NAT GAS sold to or used by an INT’L OPS CENTER in Arizona (p. 28, 25)	4 – 29	4 – 29

CITY SPECIFIC RETAIL and/or USE TAX DEDUCTION CODES:

***THE FOLLOWING DEDUCTION CODES MAY ONLY BE TAKEN
IN THE SPECIFIC CITIES LISTED:***

CITY SPECIFIC DEDUCTION CODE: 738 - EXEMPT COLLEGE TEXTBOOK SALES CITIES: EG.MP.PM.SV.TY.	N/A	17 - 29
--	-----	---------

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document.

Revision 8/1/2015

Page 10

	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 745 - EXEMPT COMMERCIAL PROPERTY RENTS CITIES: JO.LH.OR.SV.	N/A	45 - 213
CITY SPECIFIC DEDUCTION CODE: 742 - DONATION TO 501c3 CHARITABLE ORG. CITIES: CE.CK.CC.KM.MA.MP.PG.PL.QZ.QC.	N/A	29
CITY SPECIFIC DEDUCTION CODE: 737 - EXEMPT FINE ART PAINTING / SCULPTURE CITIES: BB.LP.OR.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 506 - FOOD RETAIL Sales for HOME PREPARATION CITIES: BH.CE.CC.EL.HC.JO.KM.LH.MH.MA.OR.PK. QZ.SA.SI.SP.TS.TY.WL.	SEE STATE CODE 506 ABOVE	17 - 29
CITY SPECIFIC DEDUCTION CODE: 726 - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES CITIES: CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM. OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.	N/A	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485
CITY SPECIFIC DEDUCTION CODE: 720 - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMMERCIAL BUSINESS CITIES: BH.BE.CG.CV.CC.DC.GB.HC.MH.MP. OR.PM.QZ.QC.SN.TC.WC.WS.YM.	N/A	17 - 29

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
 LEGEND and BUSINESS CODE LISTINGS at end of this document.

Revision 8/1/2015

Page 11

	STATE BUSINESS CODES	CITY BUSINESS CODES
CITY SPECIFIC DEDUCTION CODE: 585 - M&E used for COMMERCIAL AGRICULTURE Crops and Products <u>CITIES:</u> BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 585 ABOVE	17 – 29 - 214
CITY SPECIFIC DEDUCTION CODE: 685 - PC: COST of 585 DED in Gross Income <u>CITIES:</u> BE.CG.DC.FH.LH.MP.PK.PM.WC.	SEE STATE CODE 685 ABOVE	15 – 16 – 37 - 315
CITY SPECIFIC DEDUCTION CODE: 739 - EXEMPT MFTRD ITEM USED IN TESTING <u>CITIES:</u> HC.OR.PS.TN.	N/A	17
CITY SPECIFIC DEDUCTION CODE: 736 - EXEMPT NEAT etc. ANIMALS to BREED <u>CITIES:</u> CG.CC.HC.MH.MP.PM.QC.SN.WC.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 761 - PART of SINGLE ITEM SALE TAXED at 0% <u>CITIES:</u> GL.YM.	N/A	17 - 29
CITY SPECIFIC DEDUCTION CODE: 743 - USE TAX EXEMPT SALES TO CITY <u>CITIES:</u> CL.EG.FH.KM.LH.MP.PG.QZ.	N/A	29

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND and BUSINESS CODE LISTINGS at end of this document.

Revision 8/1/2015

Page 12

LEGEND of ABBREVIATIONS:

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M & E: MACHINERY and EQUIPMENT

MCTC: MODEL CITY TAX CODE

MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

MV: MOTOR VEHICLE

ORG: ORGANIZATION

PC: PRIME CONTRACTING

PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)

PROP: PROPERTY

RET: RETAIL

RX: PRESCRIBED

SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

SVC: SERVICE

TPP: TANGIBLE PERSONAL PROPERTY

TELEC: TELECOMMUNICATIONS (CLASSIFICATION)

TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)

TRANSP: TRANSPORTING (CLASSIFICATION)

TX: TAX

UTIL: UTILITIES or UTILITIES CLASSIFICATION

USGOV: UNITED STATES GOVERNMENT

BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:**CODE BUSINESS CATEGORY**

004 UTILITIES

005 COMMUNICATIONS

006 TRANSPORTING

009 PUBLICATION

010 JOB PRINTING

011 RESTAURANTS AND BARS

012 AMUSEMENT

015 CONTRACTING - PRIME

017 RETAIL

019 SEVERANCE - METALLIFEROUS MINING

029 USE TAX

049 JET FUEL TAX

051 JET FUEL USE TAX

315 MRRA AMOUNT

017 RETAIL and/or 029 USE TAX DEDUCTION CODES for Form TPT-1 , Schedule A

Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.
LEGEND and BUSINESS CODE LISTINGS at end of this document.

Revision 8/1/2015

Page 13

STATE ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
002	MINING-NONMETAL
007	PRIVATE (RAIL) CAR
008	PIPELINE
013	COMMERCIAL LEASE
014	PERSONAL PROPERTY RENTAL
025	TRANSIENT LODGING
026	USE TAX-UTILITIES
041	MUNICIPAL WATER
053	RENTAL CAR SURCHARGE (MAR)
055	RENTAL CAR SURCHARGE (PMA)
129	USE TAX DIRECT PAYMENTS
153	RENTAL CAR SURCHARGE-STADIUM (MAR)
912	E911 PREPAID WIRELESS

CITY ONLY BUSINESS CODES:

CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS
018	ADVERTISING
020	TIMBERING & OTHER EXTRACTION
027	MANUFACTURED BUILDINGS
037	CONSTRUCTION CONTRACTING-OWNER BUILDER
040	RENTAL OCCUPANCY
044	HOTELS
045	RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE
062	RETAIL SALES FOOD FOR HOME CONSUMPTION
111	RESTAURANTS AND BARS (ADDITIONAL TAX)
116	FEED AT WHOLESALE
144	HOTEL/MOTEL (ADDITIONAL TAX)
213	COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE
214	RENTAL, LEASING AND LICENSING FOR USE OF TPP
244	LODGING-EXTENDED STAY
485	WASTEWATER UTILITY SERVICES

SPECIAL CITY BUSINESS CODES for certain retail sales and purchases:

The following City Business Codes have been adopted by the cities indicated. Where appropriate, City Deduction Codes available for Retail Businesses (Business Code 17) and Use Tax (Business Code 29) are available when reporting under these Business Codes.

CODE	DESCRIPTION	CITIES
157	RETAIL SALE (SINGLE ITEM OVER \$1,000)	EG
159	USE TAX (SINGLE ITEM OVER \$1,000)	EG
307	RETAIL SALE (SINGLE ITEM OVER \$1,999.99)	BE
*337	RETAIL SALE (SINGLE ITEM PORTION OVER \$6,000)	EL
*339	USE TAX (SINGLE ITEM PORTION OVER \$6,000)	EL
*357	RETAIL SALE (SINGLE ITEM PORTION OVER \$5,000)	CE - CG - MA - PP - TN
*359	USE TAX (SINGLE ITEM PORTION OVER \$5,000)	MA
*367	RETAIL SALE (SINGLE ITEM PORTION OVER \$10,000)	QZ
*369	USE TAX (SINGLE ITEM PORTION OVER \$10,000)	QZ
*377	RETAIL SALE (SINGLE ITEM PORTION OVER \$9,999)	CF
*387	RETAIL SALE (SINGLE ITEM PORTION OVER \$3,000)	PG
*389	USE TAX (SINGLE ITEM PORTION OVER \$3,000)	PG
*397	RETAIL SALE (SINGLE ITEM PORTION OVER \$1,000)	SV
*407	RETAIL SALE (SINGLE ITEM PORTION OVER \$500)	SI
417	RETAIL SALE (SINGLE ITEM OVER \$1,250)	WC
439	USE TAX (GROSS RECEIPTS OVER \$500,000)	GI
440	USE TAX FROM INVENTORY (GROSS RECEIPTS OVER \$500,000)	GI
*467	RETAIL SALE (SINGLE ITEM PORTION OVER \$2,500)	PK
717	RETAIL SALE (SINGLE ITEM OVER \$5,000)	BS – GY – SF – TC - WB
729	USE TAX (SINGLE ITEM OVER \$5,000)	GY - SF
917	RETAIL SALE (SINGLE ITEM OVER \$10,000)	CL
929	USE TAX (SINGLE ITEM OVER \$10,000)	CL

*** FOR CITIES IN WHICH TWO TAX RATES (BUSINESS CODES) APPLY TO A SINGLE SALE (I.E. REGULAR RETAIL CODE AND "PORTION" CODE), DEDUCTION CODE AMOUNTS SHOULD BE *PRORATED*.**

REVISED 8/1/2015